

Company Registration Number - 4064605

The Charity Registration Number is :- 1098748

AL GHAZALI MULTI-CULTURAL CENTRE

Report and Accounts

31 March 2025

AL GHAZALI MULTI-CULTURAL CENTRE

Report and accounts for the year ended 31 March 2025

Contents

	Page
Charity Information	1
Trustees' Annual Report	2
Statement of director's responsibilities	9
Independent Examiner's Report	11
<i>Funds Statements:-</i>	
Statement of Financial Activities	14
Movements in funds	18
Income and Expenditure account	19
Balance sheet	20
Cash flow statement	22
Notes to the accounts	25

AL GHAZALI MULTI-CULTURAL CENTRE

Company Registration Number - 4064605

Trustees' Annual Report for the year ended 31 March 2025

The Trustees presents his Report and Accounts for the year ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- AL GHAZALI MULTI-CULTURAL CENTRE.

The charity is also known by its operating name, AL GHAZALI MULTI-CULTURAL CENTRE.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1098748.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 04 September 2000

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

AL GHAZALI MULTI-CULTURAL CENTRE

Company Registration Number - 4064605

Trustees' Annual Report for the year ended 31 March 2025

The principal operating address, telephone number, email and web addresses of the charity are:-

35 Earle road

Liverpool, England

, L7 6HA

Telephone 0151 734 3843

Email Address info@alghazalicentre.co.uk Web address <https://alghazalicentre.co.uk/>

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Mr Abdi-Rahman Ahmed, Ms Shadia Abdullah

Mr Sam Alsawi, Miss Anfal Saif, Kamal Mashjari

The following persons served as Trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

AL GHAZALI MULTI-CULTURAL CENTRE

Company Registration Number - 4064605

Trustees' Annual Report for the year ended 31 March 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

- The advancement of education in accordance with the principles of the faith of Islam, particularly through the establishment and formation of a school.
- The advancement of education in Islamic culture, religion, and tradition.
- The promotion of the benefit of the inhabitants of Liverpool—especially members of the Muslim community—without distinction of sex, age, sexual orientation, race, political, or religious opinions.
- The promotion of integration and cultural understanding and the provision of Islamic educational services for the Muslim community.

The main activities undertaken in relation to those purposes during the year.

- Delivery of youth programmes, educational projects, and cultural awareness activities.
- Running an Arabic and Islamic supplementary school.
- Organising women's health and fitness sessions and ESOL classes.
- Providing support for asylum seekers and refugees.
- Hosting interfaith and community engagement events to foster inclusion and understanding.
- Refurbishment of the building to expand facilities for youth and community activities.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

- Completing the refurbishment project to enhance community and youth facilities.
- Expanding educational and recreational programmes to reach more beneficiaries.
- Strengthening partnerships with local authorities, schools, and voluntary organisations.
- Increasing fundraising efforts to sustain and expand charitable activities.
- Continuing to provide culturally sensitive services that promote integration and education.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

AL GHAZALI MULTI-CULTURAL CENTRE

Company Registration Number - 4064605

Trustees' Annual Report for the year ended 31 March 2025

The contribution of volunteers during the year.

- Volunteers supported the youth club and supplementary school activities.
- Six volunteers assisted in teaching at the supplementary school.
- Volunteers maintained the community allotment and supported events and health projects.
- Youth club volunteers gained valuable experience and life skills through the volunteering scheme.

The main achievements and performance of the charity during the year.

- Securing major funding from the Youth Investment Fund and beginning building refurbishment.
- Receiving a five-year grant from Liverpool City Council's Youth and Community Grant.
- Delivering successful youth programmes, play schemes, and ESOL classes.
- Launching new activities for asylum seekers, refugees, and women.
- Fundraising from multiple sources for furniture and equipment for the new youth area.

Fundraising activities during the year.

- Fundraising for equipment and furniture for the refurbished youth club area.
- Received small grants from Rathbone Trust, Sport England, Garfield Weston Foundation, and The Clothworkers Foundation.
- Continued efforts to fundraise for additional refurbishment works not covered by the Youth Investment Fund.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

AL GHAZALI MULTI-CULTURAL CENTRE

Company Registration Number - 4064605

Trustees' Annual Report for the year ended 31 March 2025

- Improved access to education, youth engagement, and cultural awareness.
- Increased participation in health and fitness activities for women and young girls.
- Provided inclusive play and learning opportunities for children from low-income families.
- Supported asylum seekers, refugees, and BME families with language and advocacy services.
- Strengthened community cohesion and interfaith understanding.

The degree to which the achievements and performance during the year have benefited wider society.

The charity's achievements have significantly benefited the wider society by:

Promoting social inclusion and cultural understanding through interfaith events, cultural festivals, and collaboration with local authorities, schools, and community organisations.

Improving educational outcomes for children and young people from diverse backgrounds through supplementary schooling, ESOL classes, and parent advocacy programmes.

The significant charitable activities undertaken in the year.

- Youth Club: sports, leisure, and educational activities for young people.
- Education/Parents Advocacy Project: cultural awareness workshops and school application support.
- Cultural Project: translation, interpreting, interfaith events, and cultural festivals.
- Supplementary School: Arabic and Islamic studies for over 200 children.
- Health Project: yoga sessions and community allotment programmes.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

AL GHAZALI MULTI-CULTURAL CENTRE

Company Registration Number - 4064605

Trustees' Annual Report for the year ended 31 March 2025

- New trustees are appointed at the annual general meeting (AGM).
- The board oversees recruitment based on commitment to the charity's aims and relevant experience.

The charity's organisational structure.

Managed and governed by Trustees.

Trustees meet quarterly; senior management team meets weekly.

Chairman: Mr Kamal Mashjari

Other trustees: Mr Sam Elselwi, Mr Abdi-Rahman Ahmed, Ms Shadia Abdullah, Miss Anfal Saif, and Ms Leyla Nasser Mashjari (Company Secretary).

Setting pay and remuneration of key management personnel

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	1,324,265	2,923
Unrestricted Revenue Funds	385,696	371,461
Restricted Revenue Funds	45,072	-
Restricted Fixed Asset Funds	1,264,958	-
Total Restricted Funds	1,310,030	-
Total Funds	1,695,726	371,461

AL GHAZALI MULTI-CULTURAL CENTRE

Company Registration Number - 4064605

Trustees' Annual Report for the year ended 31 March 2025

Financial review of the position at the reporting date, 31 March 2025 .

The charity's financial position as at 31 March 2025 shows a substantial increase in total funds from £371,461 in 2024 to £1,645,476 in 2025, primarily due to the receipt of a significant capital grant of £1,264,957.88 for the refurbishment and expansion of the charity's building. This capital funding, provided through the Youth Investment Fund, was a one-off grant specifically restricted for building improvement and development purposes. The full amount of this grant was spent during the year on refurbishment works and therefore does not represent recurring income.

Excluding the capital grant, the charity's underlying income and expenditure remain consistent with prior years, supported mainly by local authority grants and other charitable funding.

At the year-end, unrestricted revenue funds available for general charitable purposes stood at £380,518.12, providing a stable base for continued community and educational programmes.

The Trustees are satisfied that the charity remains in a sound financial position. Prudent financial management continues to be exercised to ensure sustainability, with sufficient reserves to meet ongoing operational needs while maintaining the enhanced facilities resulting from the capital project.

Policies on reserves.

The charity rely on grant funding and fundraising, has limited reserves policy focused on sustainability and covering core operational costs.

Going Concern

The charity is a going concern, as it continues to operate actively, service its Bounce Back Loan (repayments ongoing since April 2022), and maintain multiple streams of grant and community funding.

AL GHAZALI MULTI-CULTURAL CENTRE

Company Registration Number - 4064605

Trustees' Annual Report for the year ended 31 March 2025

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

- Funding risk: mitigated by diversifying funding sources.
- Operational risk during building refurbishment: mitigated by relocating staff and programmes to temporary local venues.
- Community engagement risk: managed through partnership and collaboration with local authorities and organisations.

Principal funding sources in the year and how these support the key objectives of the charity.

- Youth Investment Fund – refurbishment and expansion of youth facilities.
- Liverpool City Council Youth and Community Grant – supports youth and community programmes.
- Liverpool HAF Programme – funds holiday play and food schemes.
- Our Liverpool Grant Scheme – supports asylum seekers and refugees.
- Lottery Youth Make It Happen Grant – women's health and fitness sessions.
- LCVS Community Impact Fund & Skelton Fund – ESOL and youth club resources.
- UK Prosperity Fund – IT access improvements.
- Small funders (Rathbone Trust, Sport England, Garfield Weston, Clothworkers) – equipment and youth club furnishings.

AL GHAZALI MULTI-CULTURAL CENTRE

Company Registration Number - 4064605

Trustees' Annual Report for the year ended 31 March 2025

Details of The Independent Examiner

Kamran Mukhtiar

Member of Aahil & Co Accountants Ltd

4a

Smithdown road

Liverpool

Merseyside, England

L7 4JG

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

AL GHAZALI MULTI-CULTURAL CENTRE

Company Registration Number - 4064605

Trustees' Annual Report for the year ended 31 March 2025

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on page 14 to page 24

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Independent Examination Instead of Audit

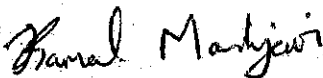
The trustees obtained a direction from the Charity Commission for England and Wales under section 152(5) of the Charities Act 2011 permitting the charity's accounts for the year ended 31 March 2025 to be subject to an independent examination rather than a statutory audit.

During the year, the charity's gross income temporarily exceeded £1,000,000 due solely to the receipt of a one-off restricted capital grant of **£1,264,957.88** for the extension of the charity's building. Excluding this exceptional grant, the charity's normal income for the year was **£422,168**. The charity's gross assets also remained below the statutory audit threshold of £3.26 million.

The trustees applied to the Charity Commission and obtained permission for the accounts to be independently examined for this financial year.

This report was approved by the board of trustees on 9 March 2026.

Signed:



KAMAL MASHJARI
Director and Trustee

AL GHAZALI MULTI-CULTURAL CENTRE

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 14 to 24 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 25.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Aahil & Co Accountants Ltd, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

AL GHAZALI MULTI-CULTURAL CENTRE

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Aahil & Co Accountants Ltd;

The accounts are being examined in the circumstances specified in Regulation 34(3)(b, and the date when the Charity Commission dispensed with the requirements for audit under Section 144(1) of the Charities Act 2011 (the Act) of the Act was :-

31 March 2025

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

AL GHAZALI MULTI-CULTURAL CENTRE

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Kamran Mukhtiar - Independent Examiner

Aahil & Co Accountants Ltd

4a
Smithdown road
Liverpool
Merseyside, England
L7 4JG

This report was signed on 9 March 2026

AAHIL & CO.
Accountants Ltd.
Chartered Certified Accountants
4a Smithdown Road, Liverpool
UK, L74JG
01517335679
www.aahilandco.co.uk.

AL GHAZALI MULTI-CULTURAL CENTRE - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Income & Endowments from:					
Donations & Legacies	A1	10,000	1,571,578	1,581,578	199,455
Charitable activities	A2	105,548	-	105,548	85,397
Total income	A	115,548	1,571,578	1,687,126	284,852
Expenditure on:					
Charitable activities	B2	101,313	261,548	362,861	281,929
Total expenditure	B	101,313	261,548	362,861	281,929
Net income for the year		14,235	1,310,030	1,324,265	2,923
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	14,235	1,310,030	1,324,265	2,923
Net movement in funds		14,235	1,310,030	1,324,265	2,923
Reconciliation of funds:-					
Total funds brought forward		371,461	-	371,461	368,540
Total funds carried forward		385,696	1,310,030	1,695,726	371,463

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**AL GHAZALI MULTI-CULTURAL CENTRE - Statement of Financial Activities for the
year ended 31 March 2025**

All activities derive from continuing operations

**AL GHAZALI MULTI-CULTURAL CENTRE - Statement of Financial Activities for the
year ended 31 March 2025**

**AL GHAZALI MULTI-CULTURAL CENTRE - Statement of Financial Activities for
the year ended 31 March 2025**

AL GHAZALI MULTI-CULTURAL CENTRE - Statement of Financial Activities for the year ended 31 March 2025

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	371,461	-	371,461	368,540
Recognised gains and losses before transfers	14,235	1,310,030	1,324,265	2,923
	385,696	1,310,030	1,695,726	371,463
Closing revenue funds	385,696	1,310,030	1,695,726	371,463

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	385,696	45,072	430,768	371,463
Fixed asset funds	-	1,264,958	1,264,958	-
Total funds	385,696	1,310,030	1,695,726	371,463

AL GHAZALI MULTI-CULTURAL CENTRE - Statement of Financial Activities for the year ended 31 March 2025

**AL GHAZALI MULTI-CULTURAL CENTRE
Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006**

	2025 £	2024 £
Income		
Income from operations	422,168	284,852
Investment income and interest		
Gross income in the year before exceptional items	422,168	284,852
Gross income in the year including exceptional items	422,168	284,852
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	360,205	281,323
Governance costs	2,000	500
Interest payable	655	106
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	362,860	281,929
Net income before tax in the financial year	59,308	2,923
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	59,308	2,923
Retained surplus for the financial year	59,308	2,923
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

AL GHAZALI MULTI-CULTURAL CENTRE - Balance Sheet as at 31 March

	SORP Ref	2025 £	2024 £
Fixed assets	A		
Tangible assets	A2	1,541,718	274,300
Current assets	B		
Cash at bank and in hand	B4	214,528	127,912
Creditors: amounts falling due within one year	C1	(39,763)	-
Net current assets		174,765	127,912
		<u>1,716,483</u>	<u>402,212</u>
Net assets			
Creditors: amounts falling due after more than one year	C2	(20,757)	(30,751)
The total net assets of the charity		<u>1,695,726</u>	<u>371,461</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	D2	45,072	-
Restricted Fixed Asset Funds	D2	1,264,958	-
		1,310,030	-

Unrestricted Funds

Unrestricted Revenue Funds	D3	385,696	371,461
		385,696	371,461

Designated Funds

Total charity funds		<u>1,695,726</u>	<u>371,461</u>
----------------------------	--	------------------	----------------

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

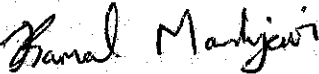
AL GHAZALI MULTI-CULTURAL CENTRE - Balance Sheet as at 31 March

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

Signed:



KAMAL MASHJARI

Trustee

Approved by the board of trustees on 9 March 2026

AL GHAZALI MULTI-CULTURAL CENTRE

Cash Flow Statement for the year ended 31 March 2025

		2025 £	2024 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>1,364,029</u>	<u>2,923</u>
Cash flows from investing activities			
Purchase/Extension of property, plant and equipment		(1,267,418)	-
Cash flows from financing activities			
Repayment of amounts borrowed		(9,995)	(10,542)
Cash inflows from new borrowings		-	-
Net cash provided by financing activities	C	<u>(9,995)</u>	<u>(10,542)</u>
Overall cash provided by all activities	A+B+C	<u>86,616</u>	<u>(7,619)</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2025		86,616	(7,619)
Cash and cash equivalents at 1 April 2024		127,912	135,533
Cash at bank and in hand less overdrafts at 31 March		<u>214,528</u>	<u>127,914</u>

AL GHAZALI MULTI-CULTURAL CENTRE

Cash Flow Statement for the year ended 31 March 2025

AL GHAZALI MULTI-CULTURAL CENTRE

Cash Flow Statement for the year ended 31 March 2025 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	1,324,265	2,923
Adjustments for :-		
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Increase in creditors, excluding loans	39,764	-
Net cash provided by operating activities	A 1,364,029	2,923

Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand at for the year ended 31 March 2025	214,528	127,912
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	214,528	127,912

AL GHAZALI MULTI-CULTURAL CENTRE

Cash Flow Statement for the year ended 31 March 2025

AL GHAZALI MULTI-CULTURAL CENTRE

Cash Flow Statement for the year ended 31 March 2025 - Continued

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	127,912	86,616	214,528
		86,616	86,616
Loans falling due after more than one year	(30,751)	-	(30,751)
Total	<u>97,161</u>	<u>86,616</u>	<u>55,865</u>

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The accounts have been prepared under the historical cost convention, except for the revaluation of certain fixed assets which are measured at fair value where this is considered appropriate.

The preparation of financial statements requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the balance sheet date and the amounts of income and expenditure recognised during the reporting period. The key areas of estimation and judgement include:

The useful economic lives and residual values of tangible fixed assets used to determine annual depreciation charges.

The recognition and deferral of grant income, based on whether performance conditions have been met.

The recoverability of debtors and the adequacy of provisions for doubtful debts.

The allocation of costs between restricted and unrestricted funds where direct attribution is not possible.

Estimates and underlying assumptions are reviewed regularly and revised as necessary; any revisions are recognised in the period in which they arise.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2026, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

The charity is a public benefit entity.

The Al-Ghazali Centre meets the definition of a public benefit entity under FRS 102 & under SORP 1.38–1.41. The charity's activities are undertaken to further its charitable purposes for the public benefit through its core projects in youth development, education, culture, health, and community cohesion.

Policies relating to categories of income and income recognition.

Nature of Income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Volunteers

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. There is a minimum amount of £250 below which items are not capitalised

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	% straight line
Fixture & Fitting	% straight line
Office equipment	% straight line
Freehold Building	25 years Straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 13.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Interest payable

	2025	2024
	£	£
Loan interest	655	106

See note 0 for the movement in the funds in the defined benefit pension scheme

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 12 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

7 Staff costs and emoluments

<i>Salary costs</i>	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	40,676	132,008
Employer's National Insurance for all staff	6,363	-
Total salaries, wages and related costs	47,039	132,008

The average number of part time staff employed in the year was
The average number of full time staff employed in the year was
The estimated full time equivalent number of all staff employed in the year was

6 -
6 -
6 -

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	2	-
Engaged on publicity activities	2	-
Engaged on fundraising activities	1	-
Engaged on management and administration	1	-
The estimated full time equivalent number of all staff employed as above	6	-

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, with Nest Pension, but no employees were eligible for auto-enrolment during the year and therefore no pension contributions were made.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Defined benefit pension scheme

The charity does not operate a defined benefit pension scheme.
A defined contribution pension scheme is in place (see Note 8).

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

11 Trustees' expenses

No trustee expenses were incurred, either in the current or prior year.

	2025	2024
	£	£
The amount paid directly to third parties on behalf of trustees	(1,280)	-
The amount reimbursed to trustees	1,280	-
	<u>-</u>	<u>-</u>

The nature of the trustees' expenses was purchases of materials

The number of trustees' to whom expenses were reimbursed was 1.

12 Deferred income - Restricted funds

Current Year	Opening Deferrals	Released from prior years	Received less released In year	Deferred at year end	Deferred at year end
	£	£	£	£	£
ESC Lottery Fund - Youth Club Equipments	-	-	-	15,000	-
Garfield Weston Foundation	-	-	-	10,000	-
Sutton Croft Ltd	-	-	-	7,904	-
Rathborne Inv MGNT	-	-	-	2,000	-
Community Impact Fund	-	-	-	1,064	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,968</u>	<u>-</u>

	2025	2024
	£	£
These deferrals are included in creditors	<u>35,968</u>	<u>-</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

13 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total	Total
	£	£	£	£	£
Cost					
At 1 April 2024	274,300	-	-	274,300	274,300
Additions	1,264,958	2,460	-	1,267,418	1,267,418
At 31 March 2025	<u>1,539,258</u>	<u>2,460</u>	<u>-</u>	<u>1,541,718</u>	<u>1,541,718</u>

Depreciation

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

At 31 March 2025	-	-	-	-	-
Net book value					
At 31 March 2025	1,539,258	2,460	-	1,541,718	1,541,718
At 31 March 2024	274,300	-	-	274,300	274,300

14 Investment pooling schemes and arrangements

The charity does not hold any investments and does not participate in any investment pooling schemes or similar arrangements.

15 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	2,000	-
Deferred Income - Restricted funds	35,968	-
PAYE, NIC VAT and other taxes	1,603	-
Other creditors	192	-
	<u>39,763</u>	<u>-</u>

16 Creditors: amounts falling due after one year	2025	2024
	£	£
Bank loans and overdrafts	20,757	30,751

17 Income and Expenditure account summary	2025	2024
	£	£
At 1 April 2024	371,463	368,540
Surplus after tax for the year	59,308	2,923
At 31 March 2025	<u>430,771</u>	<u>371,463</u>

18 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	1,541,718	-	-	1,541,718	1,541,718
Current Assets	(1,095,503)	-	1,310,031	214,528	214,528
Current Liabilities	(39,763)	-	-	(39,763)	(39,763)
Long Term Liabilities	(20,757)	-	-	(20,757)	(20,757)
	<u>385,695</u>	<u>-</u>	<u>1,310,031</u>	<u>1,695,726</u>	<u>1,695,726</u>

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	274,300	-	-	274,300	274,300
Current Assets	127,912	-	-	127,912	127,912
Long Term Liabilities	(30,751)	-	-	(30,751)	(30,751)
	371,461	-	-	371,461	371,461

19 Change in total funds over the year , analysed by individual funds

	Funds brought forward from 2024 £	Movement in funds in 2025 £	Transfers between funds in 2025 £	Funds carried forward to 2026 £	Funds carried forward to 2026 £
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	371,461	14,235	-	385,696	385,696
Total unrestricted and designated funds	371,461	14,235	-	385,696	385,696
Restricted funds:-					
Capital Youth Investment Fund	-	1,264,958	-	1,264,958	1,264,958
Revenue Youth Investment Fund	-	18,256	-	18,256	18,256
ESC Lottery Fund	-	15,000	-	15,000	15,000
City Of Liverpool & Sutton Croft Ltd	-	11,816	-	11,816	11,816
Total restricted funds	-	1,310,030	-	1,310,030	1,310,030
Total charity funds	371,461	1,324,265	-	1,695,726	1,695,726

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

20 Analysis of movements in funds over the year

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2025	2025	2025	2025	2025
	£	£	£	£	£
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	115,548	(101,313)	-	14,235	14,235
Restricted funds:-					
Capital Youth Investment Fund	1,264,958	-	-	1,264,958	1,264,958
Granby Toxteth Development Trust	19,020	(19,020)	-	-	-
Sutton Croft LTD	9,000	(9,000)	-	-	-
Summer HAF Program	34,500	(34,500)	-	-	-
May Half Term	5,100	(5,100)	-	-	-
Community Resource Grant	5,000	(5,000)	-	-	-
City Of Liverpool	5,000	(5,000)	-	-	-
Police & Crime Com	500	(500)	-	-	-
Revenue Youth Investment Fund	201,684	(183,428)	-	18,256	18,256
ESC Lottery Fund	15,000	-	-	15,000	15,000
City Of Liverpool & Sutton Croft Ltd	11,816	-	-	11,816	11,816
	1,687,126	(362,861)	-	1,324,265	1,324,265

22 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	The charity had no designated funds during the year. All funds were unrestricted or restricted in accordance with the terms of the grants received.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

23 Ultimate controlling party

The charity is under the control of its legal members.

The charity is a company limited by guarantee, every member of the charity is obliged to contribute such amount as may be required not exceeding **£10** to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

AL GHAZALI MULTI-CULTURAL CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

24 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	10,000	-	10,000	39,980
Total donations and gifts from individuals	10,000	-	10,000	39,980

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Revenue grants from government and public bodies				
Sutton Croft Ltd - Summer HAF Program	-	34,500	34,500	-
Garfield Weston Foundation	-	10,000	10,000	-
Rathborne Inv MGNT	-	2,000	2,000	-
Granby Toxteth Development Trust	-	19,020	19,020	-
City of Liverpool - Youth & Play	-	5,000	5,000	-
Community Impact Fund	-	1,830	1,830	-
ESC Lottery Fund - Youth Club	-	15,000	15,000	-
Police & Crime	-	500	500	-
Revenue Youth Investment Fund	-	201,684	201,684	-
Sutton Croft Ltd - May HAF Program	-	5,100	5,100	-
Community Resource Grant	-	5,000	5,000	-
Sutton Croft Ltd	-	6,986	6,986	109,133
YIF	-	-	-	50,342

AL GHAZALI MULTI-CULTURAL CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Total public sector revenue grants	-	306,620	306,620	159,475
------------------------------------	---	---------	---------	---------

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Capital Youth Investment Fund	-	1,264,958	1,264,958	-
Total public sector capital grants	-	1,264,958	1,264,958	-

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	10,000	1,571,578	1,581,578	199,455
--------------------------------------	----	--------	-----------	-----------	---------

25 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total funds 2024 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	105,479	-	105,479	85,397
Other income	69	-	69	-
Total Primary purpose and ancillary trading	105,548	-	105,548	85,397

26 Total Income from charitable activities

Current year	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading	105,548	-	105,548	85,397

AL GHAZALI MULTI-CULTURAL CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Total from charitable activities A2	105,548	-	105,548	85,397
-------------------------------------	---------	---	---------	--------

27 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	13,324	4,173	17,496	132,008
Purchases	13,703	120,334	134,037	-
Purchases	4,326	53,704	58,030	-
Total direct spending B2a	31,353	178,211	209,563	132,008

28 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Cost of goods for primary purpose trading - Including movement in	-	-	-	121,445
Total charitable trading costs B2b	-	-	-	121,445

29 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Employee costs not included in direct costs				
Cost of salaries recharged to other organisations	23,180	-	23,180	-
Employers' NI - Recharged salaries	6,363	-	6,363	-
Travel and subsistence - staff	-	-	-	1,200
Volunteer costs				
Training and welfare - volunteers	2,375	-	2,375	-
Travel and subsistence -	-	2,395	2,395	-

AL GHAZALI MULTI-CULTURAL CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Premises Expenses

Service charges payable	-	-	-	482
Rates and water charges	659	-	659	277
Light heat and power	7,679	-	7,679	3,022
Cleaning and waste management	88	-	88	786
Premises repairs, renewals and maintenance	8,118	7,650	15,768	8,084
Property insurance	6,938	9,464	16,402	3,514

Administrative overheads

Telephone, fax and internet	1,297	-	1,297	1,226
Stationery and printing	1,984	237	2,221	-
Subscriptions to periodicals	-	140	140	-
Equipment expenses	-	-	-	446
Software licences and expenses	205	-	205	-
Advertising and marketing	-	700	700	-
Sundry expenses	1,632	-	1,632	45
Equipment, repairs, expenses and maintenance	-	1,500	1,500	-
Storage cost	614	9,760	10,374	-
Other employee expenses	72	-	72	-
Rent	1,236	-	1,236	-

Professional fees paid to advisors other than the auditor or examiner

Legal fees	-	-	-	8,593
Consultancy fees	4,645	51,491	56,136	-

Financial costs

Bank charges	220	-	220	195
Loan interest	655	-	655	106

Support costs before reallocation	67,960	83,337	151,297	27,976
--	---------------	---------------	----------------	---------------

Total support costs - Current Year	67,960	83,337	151,297	27,976
---	---------------	---------------	----------------	---------------

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

AL GHAZALI MULTI-CULTURAL CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

30 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	2,000	-	2,000	500
Total Governance costs	2,000	-	2,000	500

All the expenditure in the prior year was unrestricted.

31 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	31,353	178,211	209,563	132,008
Total charitable trading costs	B2b	-	-	-	121,445
Total support costs	B2d	67,960	83,337	151,297	27,976
Total Governance costs	B2e	2,000	-	2,000	500
Total charitable expenditure	B2	101,313	261,548	362,860	281,929

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024	2024	2024
		£	£	£
Total direct spending	B2a	132,008	-	132,008
Total charitable trading costs	B2b	121,445	-	121,445
Total support costs	B2d	27,976	-	27,976
Total Governance costs	B2e	500	-	500
Total charitable expenditure	B2	281,929	-	281,929

AL GHAZALI MULTI-CULTURAL CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

This analysis is classsified by activity and not by conventional nominal descriptions.

32 Analysis of income by activity

Activity	SOFA ref	2025 £	2024 £
Income from charitable activities			
Supports parents and children from minority communities with education, school applicati		105,548	85,397
Summary of Total Income, including the items above			
Charitable activities	A2	105,548	85,397
Donations & Legacies	A1	1,581,578	199,455
Total income as shown in the SOFA	A	1,687,126	284,852
Categories of income			
Income from exchange transactions		1,687,126	284,852

33 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025 £	2025 £	2025 £	2025 £	2024 £
Supports parents and children from minority communities with education, school applications, and adult learnin					
Direct costs	75,526	-	-	75,526	-
Employee costs not included in direct co	-	29,543	-	29,543	-
Volunteer costs	-	4,770	-	4,770	-
Premises expenses	-	40,595	-	40,595	-
Administrative overheads	-	19,378	-	19,378	-
Professional fees	-	56,136	-	56,136	-
Financial costs	-	875	-	875	-
Total Supports parents and children from minority communities with	75,526	151,297	-	226,823	-
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024

AL GHAZALI MULTI-CULTURAL CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

	£	£	£	£	£
<i>Brings diverse young people together through sports, leisure, and volunteering, tackling issues like mental health</i>					
Direct costs	134,037	-	-	134,037	-

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Total Supports parents and children from	75,526	151,297	-	226,823	132,008
Total Brings diverse young people togeth	134,037	-	-	134,037	121,444
Total Promotes social cohesion and inter	-	-	-	-	27,977
Total Governance costs as detailed in Note 30	-	2,000	-	2,000	500
Total charitable expenditure	209,563	153,297	-	362,860	281,929

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 31

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Supports parents and children from minc	2,000	875	34,313	116,109	153,297